

FY26 Financial Update (1st Quarter)

November 4, 2025

Financial Update

1. General Fund Revenue & Expenditures
2. Capital Expenditures & Projects
3. Sales Tax Revenue (LOST, SPLOST, TSPLOST)
4. Water Resources Revenue & Expenses

General Fund Revenue

1st Quarter FY26 Revenue

- ❖ Amended Budget: **\$45,502,117**
- ❖ Revenue: **\$ 5,319,431**
- ❖ **11.69% Collected**

General Fund Revenue Budget Report by Source

Account	Amended Budget	Year To Date	% Collected	Remaining Balance
Taxes	36,439,920	2,942,022	8%	33,497,898
Charges for Services	5,438,764	817,616	15%	4,621,148
Licenses and Permits	1,076,725	295,963	27%	780,762
Intergovernmental	922,487	857,866	93%	64,621
Fines and Forfeitures	477,800	97,620	20%	380,180
Miscellaneous Revenues	98,000	19,407	20%	78,593
Other Financing Sources	32,000	25	0%	31,975
Investment Income	1,016,421	288,912	28%	727,509
Report Totals	\$ 45,502,117	\$ 5,319,431	11.69%	\$ 40,182,686

General Fund Expenditures

1st Quarter FY26 Expenditures

- ❖ Amended Budget: **\$46,916,186**
- ❖ Expenditures: **\$ 8,208,020**
- ❖ 17.50% Spent

General Fund Expenditures Budget Report by Department

Account	Amended Budget	Year To Date	% Spent	Remaining Balance
01 Commission	713,416	182,456	26%	530,960
02 Administration	1,032,985	187,293	18%	845,692
03 Human Resources	850,258	184,345	22%	665,913
04 Finance	1,609,329	254,513	16%	1,354,816
05 Law Enforcement	9,551,826	1,701,990	18%	7,849,836
06 Jail	4,403,541	914,605	21%	3,488,936
07 Tax Commissioner	870,137	182,713	21%	687,424
08 Probate	709,428	147,455	21%	561,973
09 Clerk Of Courts	1,368,191	291,139	21%	1,077,052
10 Juvenile Court	102,360	44,344	43%	58,016
11 Superior Court	630,861	198,689	31%	432,172
12 District Attorney	207,250	8,314	4%	198,936
13 Magistrate Court	146,626	34,426	23%	112,200
14 Coroner	43,048	10,722	25%	32,326
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General Fund Expenditures Budget Report by Department (continued)

Account	Amended Budget	Year To Date	% Spent	Remaining Balance
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15 Property Appraisal	833,333	161,753	19%	671,580
16 Board Of Elections	471,145	88,718	19%	382,427
17 Public Works	5,366,872	528,016	10%	4,838,856
19 Operations	2,300,078	419,057	18%	1,881,021
20 Public Safety	4,014,519	540,636	13%	3,473,883
22 Planning/Code Enforcement	1,401,481	239,068	17%	1,162,413
23 Information Technology	1,371,212	405,316	30%	965,896
25 Community Development	2,625,902	61,844	2%	2,564,058
26 Joint Governmental Programs	1,732,633	560,742	32%	1,171,891
41 Park Recreational Programs	1,056,329	182,145	17%	874,184
42 Parks	3,503,426	677,722	19%	2,825,704
Report Totals Net	\$ 46,916,186	\$ 8,208,020	17.50%	\$ 38,708,166

General Fund Capital

Original:

FY26 Capital	Amount	Status
IT: Network Equipment	\$76,500	Not Started
Law Enforcement/Jail: Building Improvements	\$26,000	Not Started
Public Works: Infrastructure	\$5,000	Not Started
Parks and Recreation: Utility Vehicle	\$50,000	Received
Parks and Recreation (OVP): Quad Netting	\$150,000	Pending

Amended:

FY26 Capital	Amount	Status
Parks and Recreation: HCM Plaza Wall	\$14,879	Complete

General Fund Capital (continued)

FY26 Vehicles	Amount	Status
Law Enforcement Vehicle: F-150	\$55,000	Received
School Resource Officer Vehicles: SUVs	\$300,000	Received
Fleet Maintenance: F-750 Dump Truck	\$110,000	Not Started
Fleet Maintenance: F-350	\$63,400	Received

Capital Fund

FY26 Capital	Amount	Status
County Facilities	\$70,000	Not Started
E911 Desk Consoles	\$182,400	In Process
E911 Viper Communications Upgrade	\$174,500	In Process

Sales Tax – LOST Distributions

	FY25	FY26
July	\$ 944,371	\$ 976,799
August	\$ 916,093	\$ 1,004,951
September	<u>\$ 960,464</u>	<u>\$ 986,763</u>
	\$ 2,820,928	\$ 2,968,513

25%

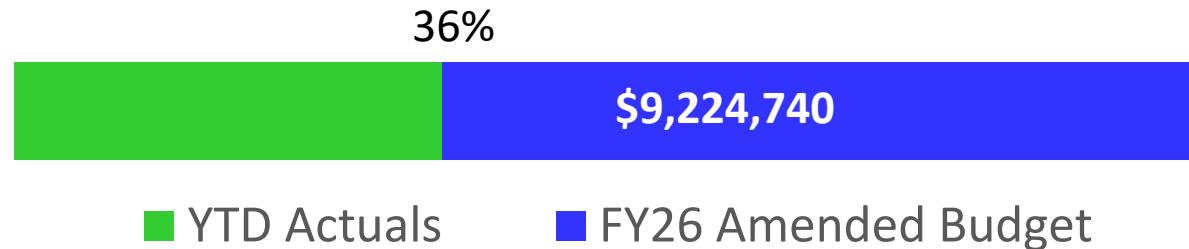


■ YTD Actuals

■ FY26 Budget

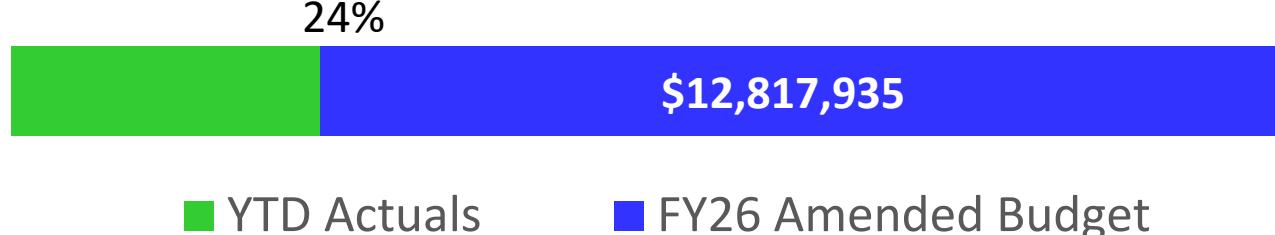
Sales Tax – SPLOST Distributions

	FY25	FY26
July	\$ 1,060,441	\$ 1,096,802
August	\$ 1,028,650	\$ 1,128,402
September	<u>\$ 1,078,558</u>	<u>\$ 1,107,985</u>
	<u>\$ 3,167,649</u>	<u>\$ 3,333,189</u>



Sales Tax – TSPLOST Distributions

	FY25	FY26
July	\$ 983,339	\$ 1,024,513
August	\$ 956,731	\$ 1,055,967
September	\$ 993,012	\$ 1,032,732
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	\$ 2,933,082	\$ 3,113,212



SPLOST Projects

Original:

Description	Amount	Completion
Law Enforcement Vehicles	\$500,000	Received
(3) Fire Tanker Trucks	\$720,000	Not Started
Fire Equipment	\$20,000	Received
Fire Station Site Improvements	\$172,000	Complete
Paving	\$2,000,000	Spring 2026

Amended:

Description	Amount	Completion
Access Control – Animal Shelter & Civic Center	\$160,000	In Process
OVP Gym/Fitness Center Improvements	\$83,720	In Process
Courthouse Generator Replacement	\$345,490	In Process
Civic Center Roof Design	\$20,500	In Process
Daniels Bridge LS Equipment	\$131,851	In Process
Veterans Park LS Equipment	\$213,530	In Process

TSPLOST Projects

Original:

Description	Amount	Completion
Paving	\$6,000,000	Spring 2026
Related Services	\$3,202,500	In Process

Amended:

Description	Amount	Completion
FY26 LMIG Resurfacing	\$1,014,650	Spring 2026

Multi-Year Projects Update

Project	Amount	Status
IT Call Manager Upgrade	\$12,000	In Process
IT Cybersecurity Grant	\$59,355	In Process
Courthouse Interior Renovations Design/CMAR	\$477,112	In Process
Multi-Intersection Design Project	\$14,188	In Process
Rays Church Roundabout Design	\$5,206	In Process
Dawson Park Phase 1 Design/Engineering	\$1,417,434	In Process
Union Church/New High Shoals Roundabout	\$740,268	In Process
Astondale/Colham Ferry Roundabout	\$187,599	Not Started
Heritage Park Improvements Engineering	\$54,475	In Process
441 Scale House	\$256,778	In Process

Multi-Year Projects Update (continued)

Project	Amount	Status
Law Enforcement Vehicle Upfitting	\$132,613	Complete
Fire Department Tanker Truck	\$139,871	Received
OVP Tennis Court Expansion Design	\$25,815	In Process
OVP Pump Station	\$277,500	In Process
Civic Center Renovation	\$486,320	In Process
FY25 LMIG Resurfacing	\$1,184,547	Complete
SR53 at Cole Springs/Clotfelter Roundabout Design	\$142,000	In Process
Union Church/New High Shoals Roundabout Geotechnical Services	\$15,000	In Process
Hog Mountain/Wellbrook Roundabout Design	\$235,000	In Process
Snows Mill/Lane Creek Roundabout Construction	\$342,388	In Process

Water Resources Department Revenue

1st Quarter FY26 Revenue

- ❖ Amended Budget: \$16,474,131
- ❖ Revenue: \$ 5,023,397
- ❖ 30.49% Collected

Water Resources Department Expenses

1st Quarter FY26 Expenses

- ❖ Amended Budget: \$19,373,082
- ❖ Expenses: \$ 3,277,952
- ❖ 16.92% Expended

Water Resources Department Expenses by Classification

Account	Amended Budget	Expenses	% Expended
Personnel Services	\$2,702,031	\$488,815	18.09%
Purchased Services	\$1,804,308	\$341,101	18.90%
Supplies	\$3,212,462	\$645,422	20.09%
Capital	\$3,195,419	\$112,213	3.51%
Depreciation	\$3,225,500	\$0	0%
Debt Service	\$5,180,475	\$1,667,447	32.19%
Other Costs	\$52,887	\$22,953	43.40%
Totals:	\$19,373,082	\$3,277,952	16.92%

Water Resources Department Capital

Original:

Description	Amount	Completion
Calls Creek Effluent Force Main Engineering	\$45,000	In Process
Rocky Branch Lift Station & Force Main Engineering	\$50,000	In Process
Epps Bridge Lift Station Expansion Engineering	\$20,000	In Process
Daniels Bridge Lift Station Expansion Engineering	\$75,000	In Process
Epps Bridge Parkway Collection Line Upgrade Engineering	\$50,000	In Process
Hwy 441 Collector Line Engineering	\$189,135	In Process

Water Resources Department Capital (continued)

Amended:

Description	Amount	Completion
Rocky Branch Lift Station & Force Main Construction	\$2,025,205	In Process
Project Design Services	\$214,100	In Process
Hwy 441 Collector Line Acquisition Services	\$31,500	In Process
Bear Creek Plant Expansion	\$21,263	In Process

Water Resources Multi-Year Projects Update

Description	Amount	Completion
Epps Bridge Pkwy Collection Line Upgrade	\$63,398	In Process
Bear Creek Plant Expansion	\$65,437	In Process

Questions or Comments